

# EXHIBIT W



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**From:** Matt Petersen  
**Sent:** Monday, November 23, 2009 9:42 AM  
**To:** Lyle Novick; Basil Stuart; Jackie Williams  
**Subject:** RE: American University of Antigua-ABST Taxes

Guys – we need to get clear on this... WE need to have a call because there proposed way to handle this is different than what was first stated to us. Originally they told us that we would need to seek a reimbursement from the government – now they are saying that we need to go back to the vendor. How will we be able to now go back to the vendors for the reimbursement of ABST....

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**From:** Lyle Novick  
**Sent:** Friday, November 20, 2009 3:55 PM  
**To:** Basil Stuart; Matt Petersen; Jackie Williams  
**Subject:** RE: American University of Antigua-ABST Taxes

As of the moment, there is no conference call on Monday regarding ABST Taxes:  
I tried calling, emailing, Cleo T. Wallace of Antigua ABST Taxes Department but no response from her.  
Actually when I do call the ABST Tax department at 268-462-0270 nobody answers the phone. I have tried for the last three days.

Jackie – if possible could you try calling from end, Cleo T. Wallace of Antigua ABST Taxes Department at (268)462-0270 to see if you can schedule a conference call for all of us.

Thanks so much.

Lyle S. Novick  
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**From:** bstuart@auamed.net [mailto:[bstuart@auamed.net](mailto:bstuart@auamed.net)]  
**Sent:** Tuesday, November 17, 2009 8:04 PM  
**To:** Matt Petersen; Jackie Williams; Lyle Novick  
**Subject:** Re: American University of Antigua-ABST Taxes

When this was discussed Mr McLaren told us that the mechanism was not in place for the local vendor not to collect the tax. That some number or identification will have to be developed so the Tax department can issue to the school so the vendor can use so the tax department can identify the company that is exempted

Sent from my BlackBerry® wireless device from LIME.

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**From:** "Matt Petersen" <[mpetersen@auamed.org](mailto:mpetersen@auamed.org)>  
**Date:** Tue, 17 Nov 2009 17:39:52 -0500  
**To:** Jackie Williams<[jwilliams@auamed.net](mailto:jwilliams@auamed.net)>; Lyle Novick<[lnovick@AUAMED.ORG](mailto:lnovick@AUAMED.ORG)>  
**Cc:** Basil Stuart<[bstuart@auamed.net](mailto:bstuart@auamed.net)>  
**Subject:** RE: American University of Antigua-ABST Taxes